

## Federal Acquisition Regulation

30.101

Governments, in solicitations and contracts that exceed the simplified acquisition threshold when a fixed-price contract with a foreign government is contemplated.

[48 FR 42293, Sept. 19, 1983, as amended at 55 FR 52793, Dec. 21, 1990; 61 FR 39198, July 26, 1996]

### **29.402-2 Foreign cost-reimbursement contracts.**

(a) The contracting officer shall insert the clause at 52.229-8, Taxes—Foreign Cost-Reimbursement Contracts, in solicitations and contracts when a cost-reimbursement contract is contemplated and the contract is to be performed wholly or partly in a foreign country, unless it is contemplated that the contract will be with a foreign government.

(b) The contracting officer shall insert the clause at 52.229-9, Taxes—Cost-Reimbursement Contracts with Foreign Governments, in solicitations and contracts when a cost-reimbursement contract with a foreign government is contemplated.

## **PART 30—COST ACCOUNTING STANDARDS ADMINISTRATION**

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SOURCE: 57 FR 39587, Aug. 31, 1992, unless otherwise noted.

### **30.000 Scope of part.**

This part describes policies and procedures for applying the Cost Accounting Standards Board (CASB) rules and regulations (48 CFR chapter 99 (FAR appendix)) to negotiated contracts and subcontracts. This part does not apply to sealed bid contracts or to any contract with a small business concern (see 48 CFR 9903.201-1(b) (FAR appendix) for these and other exemptions).

[57 FR 39587, Aug. 31, 1992, as amended at 61 FR 18916, Apr. 29, 1996; 62 FR 40237, July 25, 1997]

### **Subpart 30.1—General**

#### **30.101 Cost Accounting Standards.**

(a) Public Law 100-679 (41 U.S.C. 422) requires certain contractors and subcontractors to comply with Cost Accounting Standards (CAS) and to disclose in writing and follow consistently their cost accounting practices.

(b) Contracts that refer to this part 30 for the purpose of applying the policies, procedures, standards and regulations promulgated by the CASB pursuant to Public Law 100-679, shall be deemed to refer to the CAS, and any other regulations promulgated by the CASB (see 48 CFR chapter 99), all of which are hereby incorporated in this part 30.

(c) The appendix to the FAR loose-leaf edition contains—

(1) Cost Accounting Standards and Cost Accounting Standards Board Rules and Regulations Recodified by the Cost Accounting Standards Board at 48 CFR Chapter 99; and

(2) The following preambles:

(i) Part I—Preambles to the Cost Accounting Standards Published by the Cost Accounting Standards Board.

(ii) Part II—Preambles to the Related Rules and Regulations Published by the Cost Accounting Standards Board.

(iii) Part III—Preambles Published under the FAR System.

(d) The preambles are not regulatory but are intended to explain why the Standards and related Rules and Regulations were written, and to provide rationale for positions taken relative to issues raised in the public comments. The preambles are printed in chronological order to provide an administrative history.

[57 FR 39587, Aug. 31, 1992, as amended at 62 FR 40237, July 25, 1997; 63 FR 9060, Feb. 23, 1998]

### **30.102 Cost Accounting Standards Board publication.**

Copies of the CASB Standards and Regulations are printed in title 48 of the Code of Federal Regulations, chapter 99, and may be obtained by writing the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402, or by calling the Washington, DC, ordering desk at area code (202) 512-1800.

[57 FR 39587, Aug. 31, 1992, as amended at 62 FR 40237, July 25, 1997]

## **Subpart 30.2—CAS Program Requirements**

### **30.201 Contract requirements.**

Title 48 CFR 9903.201-1 (FAR appendix) describes the rules for determining whether a proposed contract or sub-contract is exempt from CAS. Negotiated contracts not exempt in accordance with 48 CFR 9903.201-1(b) shall be subject to CAS. A CAS-covered contract may be subject to either full or modified coverage. The rules for determining whether full or modified cov-

erage applies are in 48 CFR 9903.201-2 (FAR appendix).

[57 FR 39587, Aug. 31, 1992, as amended at 61 FR 18916, Apr. 29, 1996; 62 FR 40237, July 25, 1997]

### **30.201-1 CAS applicability.**

See 48 CFR 9903.201-1 (FAR appendix).

[61 FR 18916, Apr. 29, 1996 as amended at 62 FR 40237, July 25, 1997]

### **30.201-2 Types of CAS coverage.**

See 48 CFR 9903.201-2 (FAR appendix).

[61 FR 18916, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

### **30.201-3 Solicitation provisions.**

(a) The contracting officer shall insert the provision at 52.230-1, Cost Accounting Standards Notices and Certification, in solicitations for proposed contracts subject to CAS as specified in 48 CFR 9903.201 (FAR appendix).

(b) If an award to an educational institution is contemplated prior to July 1, 1997, the contracting officer shall insert the basic provision set forth at 52.230-1 with its Alternate I, unless the contract is to be performed by a Federally Funded Research and Development Center (FFRDC) (see 48 CFR 9903.201-2(c)(5) (FAR appendix)), or the provision at 48 CFR 9903.201-2(c)(6) (FAR appendix) applies.

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

### **30.201-4 Contract clauses.**

(a) *Cost Accounting Standards.* (1) The contracting officer shall insert the clause at FAR 52.230-2, Cost Accounting Standards, in negotiated contracts, unless the contract is exempted (see 48 CFR 9903.201-1 (FAR appendix)), the contract is subject to modified coverage (see 48 CFR 9903.201-2 (FAR appendix)), or the clause prescribed in paragraph (c) of this subsection is used.

(2) The clause at FAR 52.230-2 requires the contractor to comply with all CAS specified in 48 CFR part 9904 (FAR appendix), to disclose actual cost accounting practices (applicable to CAS-covered contracts only), and to follow disclosed and established cost accounting practices consistently.